



PROPERTY ADMINISTRATION

2006 WORK CALENDAR

Municipal Assessors and Collectors, County Boards of Taxation, and Finance Officers of New Jersey

DEPARTMENT OF THE TREASURY

Division of Taxation

DEPARTMENT OF COMMUNITY AFFAIRS

Division of Local Government Services

A-Assessor **C-Collector**
CBT-County Board of Taxation

FO-Finance Officer

JANUARY 2006

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE	** July 1998 edition	(1989 third edition)	ASSESSORS HANDBOOK	**ASSESSORS' LAW MANUAL	N.J.S.A.
Jan.1 <small>(on or before)</small>	A	On or before January 1 of the year following the year in which a tax map is approved, the taxing district must file a duplicate of the map with the county clerk or county register of deeds.		502.23	93-993	54:1-15
Jan.1	A,C,CBT	The county board of taxation shall hear and determine added and omitted assessment appeals within one month after the last day for filing such appeals; provided, however, that appeals from added assessments or assessor's omitted assessments may be made directly to the Tax Court on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added and omitted assessments, whichever is later, if the aggregate assessed valuation of the property exceeds \$750,000. Within ten days of the completion of the bulk mailing of tax bills for added and omitted assessments, the collector of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. The county board of taxation may at any time apply to the Director of the Division of Taxation for an extension of time within which the appeal(s) may be heard and determined.		701.9; 703.8	94-965 95-001	54:4-63.11 54:4-63.11a 54:4-63.39
Jan.1 <small>(by)</small>	A,CBT	By January 1 of the tax year, county tax administrator shall provide sufficient copies of form E/A-4 to assessors of municipalities having adopted tax agreement ordinances pursuant to Chapter 441, P.L. 1991.				40A:21-16
Jan.1 <small>(by)</small>	A,CBT	Assessor to file one copy of each Farmland Assessment application (form FA-1) for tax year 2006 with the county board of taxation for the tax administrator's review.			94-871	54-4-23.21 N.J.A.C. 18:15-2.6(b)
Jan.1 <small>(by)</small>	FO	All municipal audits must be completed and filed within six months after the close of the fiscal year if on SFY.				40A:5-4
Jan.1	C	Unpaid real property taxes become a lien if on CY. Accrue to Tax Title Lien Ledger.				54:5-6
Jan.1	FO	Transfers of prior year's appropriation permitted during the first three months of this year if on CY.				40A:4-59
Jan.1	FO	Governing body to adopt cash management plan; adopt resolution(s) designating depository(ies). Resolution for facsimile signatures.				40A:5-14
Jan.1	FO	Ascertain bond of municipal collector and treasurer of school monies.				54:4-122.4;18A:17-32
Jan.10 <small>(before)</small>	A	Assessor to be notified of material depreciation of structure occurring after Oct.1 and before Jan 1.	204.25	94-917		54:4-35.1
Jan.10 <small>(on or before)</small>	A	Assessor to file copies of Initial and Further Statements with county board of taxation.	320.4	94-755		54:4-4.4
Jan.10 <small>(by)</small>	A,CBT	Assessor to file assessment lists and duplicates with county board of taxation.	102.3(1);407.2	94-916		54:4-35
Jan.10 <small>(on or before)</small>	A,CBT	Assessor to file a duplicate copy of a municipal tax map with county board of taxation. In any year in which no revisions were required to be made to a tax map, the county board of taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a copy of the tax map with the board for that year.	502.23	93-993		54:1-15; N.J.A.C. 18:23A-1.27(h)
Jan.10	A,CBT	Assessor to file two copies of form SR-3A with the county board of taxation.	1002.21	94-878		54:4-26
Jan.10 <small>(on or before)</small>	A,CBT	Assessor files with the county board of taxation a statement of the estimated total amount of approved veteran and property tax deductions allowable against taxes.		94-920		54:4-36.1
Jan.10 <small>(after)</small>	C,CBT	County board of taxation may permit tax collector to have custody of tax duplicate.		94-946		54:4-55.1
Jan.10 <small>(by)</small>	A,CBT	Assessor provides county tax administrator with assessed value of new construction and improvements, the local municipal purpose rate and the allowable increase to the budget cap for the municipality on forms CNC-1 and CNC-2 (original and two copies).				40A:4-45.2a C.68, P.L. 1976
Jan.10 <small>(by)</small>	A,CBT	Assessor to file "U.E.Z. Exemption Report" and five-year Limited Exemption Report with county board of taxation, printed out of MOD IV.		94-753a		54:4-3.139 40A:21-11
Jan.25 <small>(on or before)</small>	A,CBT	Assessor shall furnish the county tax administrator with a schedule of office hours and availability for appointments, and post this information in municipal building in a conspicuous place.		94-268		N.J.A.C. 18:12A-1.3(l)1
Jan.30 <small>(before)</small>	FO	Chief financial officer ascertains temporary appropriations budget if on CY.				40A:4-19
Jan.31 <small>(by)</small>	CBT,FO	County tax administrator shall forward one copy of CNC-1 and CNC-2 to the municipal finance officer and one copy to the Director, Local Government Services.				40A:4-45.2a C.68, P.L. 1976
Jan.31 <small>(by)</small>	FO	Annual Debt Statement due by chief financial officer.				
Jan.31 <small>(by)</small>	FO	Copies of Form W-2 to employees, Form W-3 to Internal Revenue.				

Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 45 days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments.

54:4-63.11;54:4-63.39

January 2006

DECEMBER						
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FEBRUARY						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jan. 6 - FQ 14 - FM 22 - LQ 29 - NM	ASSESSORS - REMINDER For information concerning Continuing Education courses, contact Judy Miller at (609) 943-9918 or Holly Reinson at (609) 633-8435. Fifty (50) credits in a five-year cycle; thirty (30) credits in a three-year cycle. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Internet Website: http://www.state.nj.us/treasury/taxation/lpt/localtax.htm		ASSESSORS - REMINDERS -Earn Continuing Education credits throughout 2006 -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of the governing body and County Assessors' Association -Process building permits, new property record cards, added assessments, OPRA Requests		COLLECTORS-REMINDER Executive Board meeting, TCTANJ, January 19, 2006. Robert B. Meyner Reception Center at the PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.	
1 1/364	NEW YEAR'S DAY (observed) 2 2/363	3 3/362	4 4/361	5 5/360	6 6/359	7 7/358
8 8/357	9 9/356	10 10/355	11 11/354	12 12/353	13 13/352	14 14/351
15 15/350	16 MARTIN LUTHER KING, JR.'S BIRTHDAY (observed) 16/349	17 17/348	18 18/347	19 19/346	20 20/345	21 21/344
22 22/343	23 23/342	24 24/341	25 25/340	26 26/339	27 27/338	28 28/337
29 29/336	30 30/335	31 31/334	ASSESSORS - REMINDER Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to <i>Fair and Equitable</i> , IAAO's monthly member magazine. <i>IAAO/IPTI Journal of Property Tax Assessment and Administration</i> is IAAO's quarterly journal. http://www.iaao.org		COLLECTORS, FINANCE OFFICERS, CLERKS - REMINDERS -Idle funds invested? -Property tax deductions on searches? -Farmland Assessment exemptions on searches? -County Association dues paid? -State Association dues paid? -Earn 15 Continuing Education credit hours every two years for tax collectors; 30 credit hours every two years for finance officers; 20 credit hours every two years for clerks.	

January 1 - New Year's Day

January 6 - Epiphany

FEBRUARY 2006

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30) ASSESSORS' ASSESSORS' HANDBOOK LAW MANUAL N.J.S.A.		
Feb.1 _(prior)	A	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes.		94-922b	54:4-38.1
Feb.1 _(after)	A,CBT	After February 1, the assessor or county board of taxation shall notify each taxpayer by mail within thirty days of any change to the assessment. A taxpayer shall have forty-five days to file an appeal upon issuance of a notification of a change in assessment.		94-274 94-922b	54:4-38.1 54:3-21
Feb.1	A,CBT	MOD IV master file sent to Property Administration via appropriate medium.			
Feb.1 _(on or before)	C	Forward Annual Post-Tax Year Statement (form PD5) to recipients of prior year property tax deduction.	303.37	94-803	54:4-8.44a
Feb.1 _(no later than)	A,CBT	Assessor shall complete Part A of form E/A-4 for each property subject to a tax agreement under Chapter 441, P.L. 1991, and file the form with the county tax administrator.			40A:21-16
Feb.1	C	First installment of taxes due.		95-014	54:4-66a
Feb.1 _(on or before)	A,CBT	County tax administrator to summarize assessors' office hours and furnish this schedule to the Director of the Division of Taxation.		94-268 N.J.A.C. 18:12A-1.3(l)2	
Feb.1 _(on or before)	A,CBT	County board certifies to the Division of Taxation and State Treasurer the amount to which each qualified Highlands municipality is entitled.			54:1-85
Feb.10 _(on, before, or after)	A,CBT	Within ten days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notifications of assessment, the tax administrator of the county board of taxation shall within ten days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed.		94-274	54:3-21
Feb.10 _(on or before)	FO	Chief financial officer files Annual Financial Statement if on CY.			40A:4-5
Feb.10 _(on or before)	FO	Introduction and approval of the municipality's Annual Budget if on CY.			40A:4-5
Feb.15 _(on or before)	CBT	The county tax administrator shall review the FA-1 forms filed to apply for Farmland Assessment for tax year 2006 (as the tax administrator deems necessary) and forward them to Property Administration in district order no later than February 15 of the same tax year.		94-871 N.J.A.C. 18:15-2.6(b)	54:4-23.21
Feb.15	FO	First installment of county taxes due.		95-027	54:4-74
Feb.15	C,FO	County taxes on added and omitted assessments payable by municipality.		95-027 94-964 94-976	54:4-74 54:4-63.10 54:4-63.22
Feb. 15 _(on or before)	A,CBT	Upon request of certified amounts of Highland revenues by the county board of taxation, State Treasurer certifies to each qualified municipality its property tax stabilization amount.			54:1-85
Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 45 days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments.					54:4-63.11 54:4-63.39

February 2006

JANUARY						
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MARCH						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Feb. 5 - FQ 12 - FM 21 - LQ 27 - NM	ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is March 25, 2006. Filing deadline is February 23, 2006. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 251 Trenton, NJ 08695-0251		FINANCE OFFICERS-REMINDER Executive Board meeting of the GFOA of NJ, Jumping Brook Country Club, Neptune, NJ. February 17, 2006. For further information, contact Michael Conti at (973) 778-1070.	
CLERKS-REMINDER International Institute for Municipal Clerks Academy will be held on February 21-24, 2006 at the Ramada Inn East Windsor, Exit 8 of the New Jersey Turnpike. For registration information, please contact Rutgers University, Center for Government Services at (732) 932-3640 extension 648.			1	2	3	4
			32/333	33/332	34/331	35/330
5	6	7	8	9	10	11
36/329	37/328	38/327	39/326	40/325	41/324	42/323
12	LINCOLN'S BIRTHDAY 13 (observed)	14	15	16	17	18
43/322	44/321	45/320	46/319	47/318	48/317	49/316
19	WASHINGTON'S BIRTHDAY 20 (observed)	21	22	Filing Deadline for March 25 C.T.A. Examination 23	24	25
50/315	51/314	52/313	53/312	54/311	55/310	56/309
26	27	28				
57/308	58/307	59/306				

February 2 - Groundhog Day

February 5 - Super Bowl Sunday

February 14 - Saint Valentine's Day

February 28 - Mardi Gras

MARCH 2006

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
March 1 _(on or before)	C	On or before March 1, 2006, all recipients of a property tax deduction for tax year 2005 must file a Post-Tax Year Statement (form PD5) with the tax collector acknowledging income for 2005 and anticipated income for 2006.		303.37	94-803	54:4-8.44a
March 1	C	File tax collector's Annual Statement of Receipts if on CY.			95-043	54:4-91
March 1 _(by)	CBT	County tax administrator shall submit copy of equalization table to county board of taxation, mail copy to the assessor of each district, to the Division of Taxation; two copies to the Director, Local Government Services, and post a copy at the courthouse.		1003.33	94-269	54:3-17
March 10 _(before)	A,CBT	County board of taxation must complete hearings, held before March 10 of the tax year for the purpose of reviewing the equalization table, with respect to the several taxing districts of the county. At the first hearing, any taxing district may object to the ratio or valuation fixed for any other district, but the board shall make no increase in any valuation as shown in the table without giving a hearing, after three days' notice, to the governing body of the taxing district affected.		1003.34	94-270	54:3-18
March 10	CBT	Following confirmation of the county equalization table, county board of taxation must send copies to all taxing districts in the county, to the Director, Division of Taxation, to the Tax Court, and two copies to the Director, Division of Local Government Services. ¹		1003.34	94-271	54:3-19
March 15 _(on or around)	FO	Chief financial officer files application for State Library Aid with State Library and local library.				18A:74-1 et seq.
March 20 _(by)	FO	Public hearing: statutory adoption date of Annual Municipal Budget if on CY.				40A:4-10
March 30	FO	Municipality's payment: Consolidated Police and Firefighter's Pension Fund "Pension-Increase Fund." Annual payment if on SFY.				
March 31 _(on or before)	C	Reconciled tax bill, second installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is May 1.				54:4-66.4
March 31 _(on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised by taxation, is not received.				40A:4-16

¹ Complaints from a county equalization table must be filed with the Tax Court within forty-five (45) days of promulgation.

FEBRUARY						
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March 2006

APRIL						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
March 6 - FQ 14 - FM 22 - LQ 29 - NM	TAX COLLECTORS AND TREASURERS-REMINDER Winter Conference, Tax Collectors and Treasurers Association of New Jersey (TCTANJ). Holiday Inn Riverwalk, San Antonio, Texas, March 29 - April 2, 2006. For further information, contact Veronica M. Gitto at (856) 962-8300 extension 210 or roni250@juno.com.	REMINDERS Examination date for Certified Public Works Manager (C.P.W.M.) is April 25, 2006. Examination date for certification of Registered Municipal Clerks (R.M.C.) is April 24, 2006. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for application forms and additional information. www.nj.gov/dca/lgs	COLLECTORS - REMINDER Examination for certificate of Tax Collector (C.T.C.) is scheduled for April 7, 2006. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.			
			1	2	3	4
			60/305	61/304	62/303	63/302
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64/301	65/300	66/299	67/298	68/297	69/296	70/295
12	13	14	15	16	17	18
71/294	72/293	73/292	74/291	75/290	76/289	77/288
19	Spring begins at 1:26 p.m. EST	21	22	23	24	C.T.A. EXAM 25
78/287	79/286	80/285	81/284	82/283	83/282	84/281
26	27	28	29	30	31	
85/280	86/279	87/278	88/277	89/276	90/275	

March 1 - Ash Wednesday

March 14 - Purim

March 17 - Saint Patrick's Day

March 20 - International Earth Day

APRIL 2006

A-Assessor CBT-County Board of Taxation		FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
April 1 _(on or before)	FO	Annual Payment Due: Public Employees Retirement System.			
April 1 _(on or before)	A,C,CBT	Taxpayers and taxing districts may appeal assessed valuations to the county board of taxation on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. (Where assessed valuation of property subject to the appeal exceeds \$750,000, taxpayer or taxing district may file a complaint directly with the Tax Court on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.)	1103.2	94-274	54:3-21
April 1	A,CBT	If a petition of appeal or a complaint is filed on April 1 or during the 19 days next preceding April 1, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the Tax Court, as appropriate.		94-274	54:3-21
April 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2005 property tax deduction when Post-Tax Year Statement either is not filed or reveals income in excess of \$10,000.	303.36(b)	94-803	54:4-8.44a
April 1 _(by)	CBT	The clerk of the county board of chosen freeholders shall transmit to the county board of taxation a statement of the total amount appropriated to be raised for current expenses, debt and interest, and all amounts to be raised by taxation in that year for county purposes. The county board shall apportion the tax among the taxing districts.		94-925 94-926	54:4-41
April 1 _(on or before)	A,C,CBT	County board of taxation to establish by resolution the percentage level of taxable value of real property.	501.12	94-511	54:4-2.27
April 10 _(on or before)	CBT	County board of taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director of the Division of Taxation, each assessor and municipal clerk.		94-511	54:4-2.27
April 15 _(not later than)	CBT	County board of taxation files form SR-3A with Property Administration.	1002.21		54:4-26 N.J.A.C. 18:12A-1.17(4)
April 30 _(by)	C,FO	Local Government Ethics Law: File Financial Disclosure Statement.			40A:9-22.1 et seq.
NOTE:		Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of service of such judgments.			54:51A-1

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April 2006

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
April 5 - FQ 13 - FM 20 - LQ 27 - NM	FINANCE OFFICERS-REMINDER Executive Board meeting of the GFOA of NJ, Jumping Brook Country Club, Neptune, NJ, April 7, 2006. For further information, contact Michael Conti at (973) 778-1070.	COLLECTORS - REMINDER Examination for certificate of Tax Collector (C.T.C.) is scheduled for April 7, 2006. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.		ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		1 91/274
Daylight Saving Time begins at 2:00 a.m. 92/273	2 93/272	4 94/271	5 95/270	6 96/269	7 97/268	8 98/267
9 99/266	10 100/265	11 101/264	12 102/263	13 103/262	14 104/261	15 105/260
16 106/259	17 107/258	18 108/257	19 109/256	20 110/255	21 111/254	22 112/253
23 113/252	24 114/251	25 115/250	26 116/249	27 117/248	28 118/247	29 119/246
30 120/245	REMINDERS Examination date for Certified Public Works Manager (C.P.W.M.) is April 25, 2006. Examination date for certification of Registered Municipal Clerks (R.M.C.) is April 24, 2006. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for application forms and additional information. www.nj.gov/dca/lgs		TAX COLLECTORS AND TREASURERS-REMINDER Winter Conference, Tax Collectors and Treasurers Association of New Jersey (TCTANJ). Holiday Inn Riverwalk, San Antonio, Texas, March 29 - April 2, 2006. For further information, contact Veronica M. Gitto at (856) 962-8300 extension 210 or roni250@juno.com.		ASSESSORS-REMINDER 42nd Annual Conference, Northeast Regional Association of Assessing Officers (N.R.A.A.O.). Radisson Hotel Plymouth Harbor, Plymouth, MA, April 23-27, 2006. Hotel reservations: (800) 333-3333. The N.R.A.A.O. President for 2006 is Helene A. Murphy. For information, contact Stafford Township Tax Assessor James A. Mancini at (609) 597-1000 ext. 8546. www.nraao.org	

April 1 - April Fool's Day	April 9 - Palm Sunday	April 13 - Passover (begins at sundown April 12)	April 16 - Easter Sunday	April 23 - Orthodox Easter	April 26 - Administrative Professionals Day	April 28 - Arbor Day
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A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	MAY 2006			CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30) ASSESSORS' ASSESSORS' HANDBOOK LAW MANUAL N.J.S.A.		
May 1 _(by)	A,CBT	Assessor shall designate to the county board of taxation the properties that has been identified as residential property, together with a certification that the assessor has made good faith efforts in so identifying those properties.				94-814c	54:4-8.57 et seq.	
May 1 _(by)	CBT	County boards of taxation receive from the Division of Local Government Services the certification of REAP aid due to each eligible local unit for that year.				94-814c	54:4-8.57 et seq.	
May 1 _(on or before)	C	Annual Post-Tax Year Statement (form PD5) to be filed with tax collector where property tax deduction recipient was ill or a medical problem existed that prevented timely filing on or before March 1, 2006.	303.37			94-803	54:4-8.44a	
May 1	C	Second installment of taxes due.				95-014	54:4-66a	
May 1 _(on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on CY.				95-044	54:4-91.1	
1 st bus. day in May	CBT	County board of taxation shall organize on the first business day in May of each year and elect from its members a president who shall hold office for one year, or until his successor is duly elected.						N.J.A.C.18:12A-1.2(e)
May 11	C	Commence sale of property for delinquent property taxes and other municipal liens if on SFY.					54:5-19	
May 13 _(on or before)	C,FO	SFY municipality must establish preliminary municipal tax levy by resolution of the governing body.					40A:4-12.1	
May 15 _(on or before)	C	Collector to furnish the Director, Division of Taxation with list of delinquent property taxpayers for taxes due and payable for preceding year and amounts of such delinquencies.				94-814x	54:4-8.64	
May 15	FO	Second installment of county taxes due.				95-027	54:4-74	
May 19 _(on or before)	FO	School district to certify to county board of taxation amount appropriated for school purposes.				94-929	54:4-45	
May 20 _(on or before)	CBT	County board of taxation fills out a table of aggregates copied from the duplicates of the several assessors and the certifications of the Director of the Division of Taxation relating to second-class railroad property.	408.1			94-941	54:4-52	
May 20 _(on or before)	C	For REAP recipients, in the Table of Aggregates, a tax credit rate shall be affixed using the calculation of total REAP aid divided by the total taxable value of (qualified) residential property.						
May 20 _(on or before)	CBT	County board of taxation to certify general tax rates, developed by dividing budgets currently being transmitted to the board for county, municipal and school purposes, by the 2006 aggregate assessed valuation for each municipality.	105.6(4)			94-941	54:4-52	
May 23 _(on or before)	CBT	Members of the county board of taxation shall sign the Table of Aggregates and transmit it to the county treasurer who shall file, print in its entirety, and transmit certified copy to the Director of the Division of Taxation, the State Auditor, the Director of the Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.				94-941	54:4-52	
NOTE:		Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of the service of such judgments.					54:51A-1	

APRIL						
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May 2006

JUNE						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 5 - FQ 13 - FM 20 - LQ 27 - NM	TAX COLLECTORS AND TREASURERS-REMINDER Annual Spring Conference, Tax Collectors and Treasurers Association of New Jersey (TCTANJ). Tropicana Hotel/Resort, Atlantic City, NJ, May 16-18, 2006. For additional information, contact Paula E. Favata at (201) 818-4409.		FINANCE OFFICERS - REMINDER Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 8, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.		FINANCE OFFICERS - REMINDER 100th Annual International GFOA Conference will be held on May 7-10, 2006 at the Delta Centre Ville in Montreal, Quebec, Canada. "A Century of Progress in Government Finance." For additional information, please contact Dorothy Stikna at (201) 670-5500 extension 223.	
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14	15	16	17	18	19	20
134/231	135/230	136/229	137/228	138/227	139/226	140/225
21	22	23	24	25	26	27
141/224	142/223	143/222	144/221	145/220	146/219	147/218
28	MEMORIAL DAY (observed)	30	31		ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests	
148/217	149/216	150/215	151/214			

May 1 - May Day

May 5 - Cinco de Mayo (Mexico)

May 14 - Mother's Day

May 20 - Armed Forces Day

May 22 - Victoria Day (Canada)

May 25 - Ascension Thursday

JUNE 2006

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30) ASSESSORS' ASSESSORS' HANDBOOK LAW MANUAL N.J.S.A.		
June 1 _(on or before)	CBT	County tax administrator shall furnish the Director, Division of Taxation with a certified report listing the members of the board in office at that time, whether their required courses have been satisfactorily completed by them and, if not, those courses still required to be taken, and shall also indicate the appointment date and expiration date of each member.	N.J.A.C. 18:12A-1.2(c)		
June 1 _(on or before)		File application annually for property tax reimbursement (freeze) with the Director of the Division of Taxation on or before June 1 reflecting the prerequisites on December 31 of the tax year for which claim is being made.	54:4-8.70		
June 1 _(on or before)	C	Disallowed property tax deduction recipients required to repay deduction previously granted.	303.37	94-803	54:4-8.44a
June 1	C	Disallowed property tax deduction claims, if unpaid, become real property liens.	303.37	94-803	54:4-8.44a
June 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2005 property tax deduction when Post-Tax Year Statement is not filed, or reveals income in excess of \$10,000, for those recipients whose illness or medical problem prevented timely filing on or before March 1, 2006.	303.36(b)	94-803	54:4-8.44a
June 1 _(on or before)	A	Assessor must notify all claimants of property tax deductions that have been disallowed for the current tax year that the deduction has not been granted (form PD4).	303.36(a)	94-803	54:4-8.44a
June 3 _(on or before)	C,CBT	County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	407.25	94-945	N.J.A.C. 18:14-3.10(a)1 54:4-55
June 5 _(on or before)	C,CBT	Collector must complete and forward Certification of Property Tax Deductions (form PD-65.10) and Certification of Veterans Deductions (form VE-WVE-1) in duplicate to the county board of taxation.	(Par. 312.13 of County Tax Board Handbook)		
2 nd Mon. in June	A	If Director, Division of Taxation requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes.	206.13		54:29A-16
June 14 _(on or before)	C	Final tax bills to be mailed if on CY; when billed annually, include preliminary taxes of following year. Third and fourth quarter tax bills to be mailed if on SFY.		95-010	54:4-64
June 15 _(on or before)	CBT	County board of taxation certifies to Director, Division of Taxation each year the number and total dollar amount of property tax and veteran's deductions allowed and disallowed for the current tax year on report forms PD-65.15 and VE-WVE-2.		94-811	54:4-8.52
June 21	FO	Supplemental Energy Tax Receipts payment if on SFY.	Per certification by Director, DLGS		
June 30	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on CY.		95-045	54:4-91.2
June 30	FO	Finance officer to verify school levy payments at end of school fiscal period between paying municipality and recipient school district treasurers. Municipal treasurer or other authorized paying officer makes payment verifications.			
June 30	C	Last day for holding tax sale of prior year's delinquent taxes and other municipal liens if on SFY.	54:5-19		
June 30	FO	All revenues to treasurer by officials handling monies in SFY.			
June 30 _(by)	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.	54:4-66.3		
June 30 _(on or before)	C	Mailing of estimated tax bill, third installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.	54:4-66.4		
June 30	FO	Close out petty cash account to budget appropriation if SFY.			

			MAY			
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June 2006

			JULY			
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
June 3 - FQ 11 - FM 18 - LQ 25 - NM	ASSESSORS - REMINDER A series of conferences, courses, and workshops for municipal assessors will be held in regional locations throughout New Jersey. Call or write: Rutgers University/Center for Government Services 33 Livingston Avenue, Suite 200 New Brunswick, NJ 08901-1979 (732) 932-3640 extension 627; (732) 932-3586 (fax)	FINANCE OFFICERS - REMINDER Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 8, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.	ASSESSORS - REMINDERS -Review quarterly grantor listing, file SR-6 -Process SR-1A's promptly, accurately -Tax Map Maintenance -Meeting of the governing body/ County Assessors' Association -Process building permits, new property record cards, added assessments, OPRA Requests -Assessors' Association dues must be paid by July 1			
FINANCE OFFICERS-REMINDER Executive Board meeting of the GFOA of NJ, Jumping Brook Country Club, Neptune, NJ, June 2, 2006. For further information, contact Michael Conti at (973) 778-1070.	ASSESSORS-REMINDER The 53rd Annual Assessors' Continuing Education Conference will be held on June 7-9, 2006 at the Eatontown Sheraton Hotel, Eatontown, NJ. For further information, contact Burnham L. Hobbs, Jr. at (732) 873-2500 extension 321 or Connie Burke at (732) 932-3640 extension 627.	CLERKS-REMINDER 2006 Educational Conference, Municipal Clerks Association. Borgata Hotel/Casino, Atlantic City, NJ, June 19-22, 2006. For information, please contact Joel Popkin at (732) 776-7224.	1	2	3	
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155/210	156/209	157/208	158/207	159/206	160/205	161/204
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162/203	163/202	164/201	165/200	166/199	167/198	168/197
18	19	20	21	22	23	24
169/196	170/195	171/194	172/193	173/192	174/191	175/190
25	26	27	28	29	30	COLLECTORS-REMINDER Executive Board meeting, TCTANJ, June 15, 2006. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.
176/189	177/188	178/187	179/186	180/185	181/184	

June 4 - Pentecost Sunday

June 5 - World Environment Day

June 11 - Children's Day

June 14 - Flag Day

June 18 - Father's Day

JULY 2006

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
July 1	A, CBT	In the event a county board of taxation cannot hear and determine any one or more appeals within the time prescribed in R.S. 54:3-26, the board may at any time apply to the Director of the Division of Taxation for extension of the time within which the appeal or appeals may be heard and determined.		94-287	54:3-26; 54:3-26.1
July 1 <small>(on or before)</small>	FO	Transfers of prior years' appropriation permitted during first three months of this year if on SFY.			40A:4-59
July 1 <small>(by)</small>	FO	All municipal audits must be completed and filed within six months after the close of the fiscal year if on CY.			40A:5-4
July 1 <small>(on or before)</small>	C	Unpaid real property taxes become a lien if on SFY. Accrue to Tax Title Lien Ledger.			54:5-6
July 1 <small>(by)</small>	C	Disallowed property tax deduction, where extension of filing time was granted, is due and payable. If unpaid, constitutes a lien on the property.	303.37	94-803	54:4-8.44a
July 1	A, CBT	MOD IV Master file sent to Property Administration via appropriate medium.			
July 1 <small>(on or before)</small>	A	On or before July 1, 2006, the assessor shall mail to each taxpayer whose land has been assessed for the tax year 2006 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the Act for tax year 2007 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2006.	504.35	94-865	54:4-23.15a
July 5 <small>(on or around)</small>	FO	Annual payment for Municipal Revitalization Program.		Per certification by Director, DLGS	
2 nd Tues. in July	CBT	State Equalization Table prepared.		94-024 94-025	54:1-34; 54:1-35
July 15 <small>(on or before)</small>		Property tax reimbursement (freeze) payment, as the Director of the Division of Taxation calculates, annually mailed to eligible claimants.			54:4-8.71
July 15 <small>(on or before)</small>	FO	Supplemental Energy Tax Receipts payment if on CY.			
July 30 <small>(on or before)</small>	FO	Chief financial officer ascertains temporary appropriations budget if on SFY.			40A:4-19
July 31	FO	Chief financial officer files Annual Debt Statement if on SFY.			
July 31	FO	Municipality's payment: Consolidated Police and Firefighter's Pension Fund "Pension-Increase Fund." Annual payment if on CY.			

AUGUST 2006

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
August 1 <small>(on or before)</small>	FO	First installment if Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. First of two REAP payments for eligible municipalities.			Per certification by Director, DLGS	
August 1 <small>(on or before)</small>	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act in tax year 2007 must file an application (form FA-1) with the assessor.		504.32	94-861	54:4-23.1 et seq.
August 1	C	Third installment of taxes due.			95-014	54:4-66a
August 1 <small>(on or before)</small>	C,FO	Annual Treasurer of School Monies report.				18A:17-36
August 5 <small>(on or before)</small>	A	Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2006 Table of Equalized Valuations for State School Aid on or before August 5.				
August 10 <small>(on or before)</small>	FO	Introduction and approval of municipality's Annual Budget if on SFY.				40A:4-5
August 10 <small>(on or before)</small>	FO	Chief financial officer files Annual Financial Statement.				40A:4-5 40A:5-12
August 15 <small>(on or before)</small>	CBT	County board of taxation presidents shall annually file a report (form TAS) that contains appeal information and statistics to the Director of the Division of Taxation for his review.			94-256	54:3-5.1
August 15	FO	Third installment of county taxes due.			95-027	54:4-74
August 25 _(by)	CBT	Director of the Division of Taxation completes the State Equalization Table.			94-024	54:1-34
August 29	C	File collector's Annual Statement of Receipts if on SFY.			95-043	54:4-91

August 2006

JULY						
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SEPTEMBER						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug. 2 - FQ 9 - FM 15 - LQ 23 - NM 31 - FQ		C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is September 30, 2006. Filing deadline is August 31, 2006. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 251 Trenton NJ 08695-0251		COLLECTORS-REMINDER Executive Board meeting, TCTANJ, August 17, 2006. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.		FINANCE OFFICERS-REMINDER Executive Board meeting of the GFOA of NJ, Jumping Brook Country Club, Neptune, NJ, August 11, 2006. For further information, contact Michael Conti at (973) 778-1070.
		1	2	3	4	5
		213/152	214/151	215/150	216/149	217/148
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218/147	219/146	220/145	221/144	222/143	223/142	224/141
13	14	15	16	17	18	19
225/140	226/139	227/138	228/137	229/136	230/135	231/134
20	21	22	23	24	25	26
232/133	233/132	234/131	235/130	236/129	237/128	238/127
27	28	29	30	31	COUNTY TAX BOARDS, ASSESSORS-REMINDER 35th Annual County Board of Taxation Conference will be held on August 29-September 1, 2006 at the Grand Hotel in Cape May, NJ. Contact Ralph T. Meloro, IV, President of the Association of County Tax Boards at (973) 285-6707 for information. www.njactb.org	
239/126	240/125	241/124	242/123	243/122		

August 26 - Women's Equality Day

SEPTEMBER 2006

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Sept. 1 <small>(on or before)</small>	FO	Second installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Payment of Legislative Initiative Municipal Block Grant.		Per certification by Director, DLGS		
Sept. 1 <small>(on or before)</small>	A	The assessor may grant an extension of time for filing form FA-1 where satisfied that failure to file by August 1 was due to illness of the owner, or death of the owner or an immediate member of the owner's family.		504.32	94-853	54:4-23.6(d)
Sept. 1 <small>(on or before)</small>	A	Form PT-10 for tangible business personal property returns of local exchange telephone, telegraph and messenger system companies filed. On or before September 1, 2006 with respect to tax year 2007, owners of tangible personal property used in business of local exchange telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located.		603.42	94-532	54:4-2.48
Sept. 1 <small>(on or before)</small>	A	Form PT-10.1 for tangible business personal property returns for machinery, apparatus, or equipment of a petroleum refinery directly used to manufacture petroleum products from crude oil filed for the tax year 2007 with assessor.			94-532	54:4-2.48
Sept. 10 <small>(on or before)</small>	CBT	County board of taxation shall revise the Table of Aggregates to include the tax rate for local taxing purposes for municipalities having adopted the SFY.			94-941	54:4-52
Sept. 13 <small>(on or before)</small>	CBT	Table of Aggregates shall be transmitted to the county treasurer who shall file, print in its entirety, and transmit certified copy to the Director of the Division of Taxation, the State Auditor, the Director of the Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.			94-942	54:4-52
Sept. 20 <small>(on or before)</small>	FO	Public hearing: Adoption of Annual Municipal Budget, if on SFY.				40A:4-10
Sept. 30 <small>(by)</small>	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on a CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.				54:4-66.3
Sept. 30 <small>(on or before)</small>	C	Reconciled tax bill, fourth installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.				54:4-66.4

September 2006

OCTOBER						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sept. 7 - FM 14 - LQ 22 - NM 30 - FQ	TAX COLLECTORS AND TREASURERS-REMINDER Northeast Regional Tax Collectors and Treasurers Association 2006 Conference will be held on September 10-13, 2006 in Cape Cod, MA. The 2006 NERTCTA President is Lisa Biagiarelli of Norwalk, CT. For additional information, contact Joanne S. Madden at (732) 223-4360.		FINANCE OFFICERS-REMINDER Fall Conference, GFOA of New Jersey. Sheraton Atlantic City Convention Center Hotel, Atlantic City, NJ, September 20-22, 2006. The Conference will be held in the Hotel and at the Atlantic City Convention Center.		1 244/121	2 245/120
3 246/119	LABOR DAY 4 247/118	5 248/117	6 249/116	7 250/115	8 251/114	9 252/113
10 253/112	11 254/111	12 255/110	13 256/109	14 257/108	15 258/107	16 259/106
17 260/105	18 261/104	19 262/103	20 263/102	21 264/101	22 265/100	23 Autumn begins at 12:03 a.m. EDT 266/99
24 267/98	25 268/97	26 269/96	27 270/95	28 271/94	29 272/93	30 C.T.A. EXAM 273/92
COLLECTORS-REMINDER Examination for certification of Tax Collector (C.T.C.) is scheduled for October 4, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		CLERKS-REMINDER Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 19, 2006. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		REMINDER Examination for certification of Public Works Manager (C.P.W.M.) is scheduled for October 24, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		

September 10 - National Grandparents' Day	September 11 - Patriot Day	September 17 - Citizenship Day	September 23 - Rosh Hashanah (begins at sundown September 22)
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OCTOBER 2006

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)
ASSESSORS' ASSESSORS'
HANDBOOK LAW MANUAL N.J.S.A.

DATES	CODE				
Oct. 1	A,C	Eligibility for a FAIR rebate is based upon the prerequisites that the applicant meets by 12:01 a.m. on October 1 of the tax year for which the FAIR rebate is claimed.		94-814c	54:4-8.57 et seq.
Oct. 1	A	Assessor values all real property located in the taxing district for tax purposes as of October 1 of the pretax year.	204.21	94-916	54:4-35
Oct. 1	A,C	All required conditions for a veteran's property tax deduction of up to \$250 must exist as of October 1 of the pretax year.	304.2	94-787	54:4-8.15
Oct. 1	A,C	Required conditions for property tax deduction must exist as of October 1 of the pretax year. (Sixty-five years of age for senior citizens, fifty-five years for surviving spouse, or occurrence of disability, by December 31 of the pretax year.)	303.2	94-802	54:4-8.44
Oct. 1 (on or before)	A	Initial application (form F.S.1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.	326.3	94-622	54:4-3.50
Oct. 1 (on or before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. ¹	1003.21	94-029	54:1-35.1
Oct. 1 (on or before)	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes recommended agricultural land values for use with the Farmland Assessment Act.	504.42	94-870	54:4-23.20
Oct. 1	A,C	Assessor must file Added Assessment List and duplicate with county board of taxation.	407.4; 701.6	94-959	54:4-63.5
Oct. 1	A,C	Assessor must file Omitted Assessment List and duplicate with county board of taxation.	407.4; 703.4	94-971	54:4-63.19
Oct. 1	A,CBT	Assessor to file one copy of "Limited Exemption and Abatement Audit Trail" report with the county board of taxation and one copy with Property Administration.			
Oct. 1 (on or before)	A	Initial application (form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.	324.3	94-633	54:4-3.61
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after October 1 and before January 1 may be valued and assessed as of the first day of the month following completion or sale of said property.	322.3 701.5	94-956 94-981	54:4-63.2 54:4-63.28
Oct. 1	A	The assessor shall determine the true taxable value of an improvement, conversion or construction of property that has applied for exemption and/or abatement.		92-700c	40A:21-1 et seq.
Oct. 1	FO	Third installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Full payment of Garden State Trust Aid.		Per certification by Director, DLGS	
Oct. 6 (on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in SFY municipality) showing amount to be raised by taxation, is not received.			40A:4-16
Oct. 10 (on or before)	C,CBT	County board of taxation delivers added and omitted tax duplicates to collectors. Proceed with billing.	701.7 703.5	94-959 94-917	54:4-63.5 54:4-63.19
Oct. 25 (before)	C,CBT	Added and omitted assessment bills to be mailed at least one week before November 1. Within ten days of completion of the bulk mailing of tax bills for added and omitted assessments, the collector shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed.	701.7 703.5	94-961 94-973	54:4-63.7 54:4-63.11 54:4-63.39
Oct. 31 (on or before)		The State Treasurer annually shall pay and distribute the amount of the FAIR rebate or homestead rebate that the Director of the Division of Taxation approves.		94-814w	54:4-8.63

Employees who do not enroll in Health Benefits Program when eligible may do so during the annual enrollment period in October. Coverage is effective January 1.

¹Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following promulgation of Table.

94-029 54:1-35.1

October 2006

SEPTEMBER						
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NOVEMBER						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct. 6 - FM 13 - LQ 22 - NM 29 - FQ	CLERKS-REMINDER Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 19, 2006. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.	REMINDER Examination for certification of Certified Public Works Manager (C.P.W.M.) is scheduled for October 24, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.	COLLECTORS-REMINDER Executive Board meeting of the TCTANJ will be held on October 19, 2006. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.		COLLECTORS-REMINDER Saul Wittes Foundation Educational Seminar, TCTANJ, October 5, 2006. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.	
1 						

October 2 - Yom Kippur (begins at sundown October 1) October 9 - Thanksgiving Day (Canada) October 16 - National Boss Day October 24 - United Nations Day October 31 - Halloween

NOVEMBER 2006

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Nov.1 _(on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on SFY.		95-044	54:4-91.1
Nov.1 _(by)	A,CBT	Assessor to file compliance plan (form CP) for tax year 2007 with the county board of taxation and the Division of Taxation, if proposing compliance plan.			54:4-23 N.J.A.C. 18:12A-1.14(i)(2)
Nov.1	A	All new applicants for property tax exemption must file an Initial Statement (form I.S.) with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement (form F.S.) by November 1 of every third year.	320.1	94-755	54:4-4.4
Nov.1 _(on or before)	FO	Fourth installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Second installment of REAP aid to eligible municipalities.		Per certification by Director, DLGS	
Nov.1 _(on or before)	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed.	504.36	94-862	54:4-23.13b
Nov.1	C	Fourth installment of taxes due.		95-014	54:4-66a
Nov.1	C	Omitted assessment taxes payable.	703.5	94-974	54:4-63.20
Nov.1	C	Added assessment taxes payable.	701.7	94-962	54:4-63.8
Nov.1	FO	Receipt of State payments for veterans and property tax deductions.			54A:10-1
Nov.1 _(after)	FO	Appropriation transfers during the last two months of fiscal year if CY.			40A:4-58
Nov. 5 _(by)	FO	All school audits shall be completed and filed not later than four months after the end of the school fiscal year.			18A:23-1
Nov.11	C	Earliest date to commence accelerated sale of property for delinquent property taxes and other municipal liens if on CY.			54:5-19
Nov.15 _(on or before)	C	The Director, Division of Taxation notifies FAIR rebate and homestead rebate claimants whose rebates have been withheld because of delinquencies that the rebates have been sent to the tax collector to be credited against the claimants' delinquencies.		94-814x	54:4-8.64
Nov.15	FO	Fourth installment of county taxes due.		95-027	54:4-74
Nov.15 _(by)	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following timely promulgation of Table.		94-029	54:1-35.1

November 2006

OCTOBER						
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DECEMBER						
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31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov. 5 - FM 12 - LQ 20 - NM 28 - FQ		ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		FINANCE OFFICERS-REMINDER Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 8, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		
			1	2	3	4
			305/60	306/59	307/58	308/57
5	6	ELECTION DAY 7	8	9	VETERANS DAY 10	11
309/56	310/55	311/54	312/53	313/52	314/51	315/50
12	13	14	15	16	17	18
316/49	317/48	318/47	319/46	320/45	321/44	322/43
19	20	21	22	THANKSGIVING DAY 23	24	25
323/42	324/41	325/40	326/39	327/38	328/37	329/36
26	27	28	29	30	REMINDER The 91st Annual Conference of the New Jersey State League of Municipalities will be held at the Atlantic City Convention Center in Atlantic City, NJ on November 14-16, 2006. www.njslom.com	
330/35	331/34	332/33	333/32	334/31		

DECEMBER 2006

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation

CY-Calendar Year (January 1- December 31)
SFY-State Fiscal Year (July 1- June 30)

DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS LAW MANUAL	N.J.S.A.
Dec. 1 _(by)	A	Assessor may accept FA-1 applications up to December 1 of the pretax year in cases where the assessed values in the tax list for the year for which farmland assessment is applied reflect a program of revaluation of all property.	504.32	94-861	54:4-23.13a
Dec. 1 _(by)	C	Mail first and second quarter tax bills for subsequent year if on SFY.		95-010	54:4-66.1
Dec. 1 _(on or before)	A,CBT	Assessors in qualified Highlands municipalities certify to their county boards a report of the assessed values of vacant land parcels in the base year and the assessed value changes of such parcels in the current tax year attributable to successful appeals of assessed values of vacant land to the county board or attributable to a revaluation that the Director of the Division of Taxation approves or a reassessment that the county board approves.			54:1-85
Dec. 1 _(on or before)	A,C, CBT	Appeals from added assessments may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added assessments, whichever is later.	701.9	94-965	54:4-63.11
Dec. 1 _(on or before)	A,C, CBT	Appeals from omitted assessments for current year may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for omitted assessments, whichever is later.	703.8	95-001	54:4-63.39
Dec. 1 _(by)	C	Collector to mail tax bill for preliminary first half (following year) where two billings annually if on CY.		95-010e	54:4-64a
Dec. 1 _(on or before)	FO	Final installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.		Per certification by Director, DLGS	
Dec. 20 _(on or before)	A,CBT	County board computes and certifies to the Director of the Division of Taxation the aggregate decline, if any, in the true value of vacant land, comparing the current tax year to the base year. Aggregate changes so identified are its valuation base.			54:1-85
Dec. 31 _(on or before)	A	Legal advertisement - where and when tax list may be inspected by any taxpayer to ascertain what assessments have been made, and to confer informally with the assessor as to the correctness of the assessments, so that any errors may be corrected before the filing of the assessment list and duplicate.	1102.2	94-922	54:4-38
Dec. 31 _(on or before)	A,C	Applications for veterans' deductions and property tax deductions for 2007 must be filed with assessor during the pretax year, thereafter with collector during the tax year.	304.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Applications for veterans' deductions and property tax deductions for current year (2006) must be filed with collector.	303.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Last day for holding accelerated sale of prior year's delinquent taxes or other municipal liens if on CY.			54:5-19
Dec. 31	FO	All revenues to treasurer by officials handling monies if on CY.			
Dec. 31	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on SFY.			
Dec. 31 _(on or before)	C	Estimated tax bill, first installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is February 1.			54:4-66.4
Dec. 31	FO	Close out petty cash account to budget appropriation if CY.			
Dec. 31 _(on or before)		Eligibility for property tax reimbursement (freeze) shall reflect the prerequisites on December 31 of the tax year for which claim is being made.			54:4-8.70

December 2006

NOVEMBER						
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JANUARY						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec. 4 - FM 12 - LQ 20 - NM 27 - FQ					1	2
					335/30	336/29
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337/28	338/27	339/26	340/25	341/24	342/23	343/22
10	11	12	13	14	15	16
344/21	345/20	346/19	347/18	348/17	349/16	350/15
17	18	19	20	21 Winter begins at 7:22 p.m. EST	22	23
351/14	352/13	353/12	354/11	355/10	356/9	357/8
24	CHRISTMAS DAY 25	26	27	28	29	30
358/7	359/6	360/5	361/4	362/3	363/2	364/1
31			FINANCE OFFICERS-REMINDER Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 8, 2006. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests	

December 1 - World AIDS Day December 3 - First Sunday in Advent
 December 26 - Boxing Day (Canada) December 7 - Pearl Harbor Remembrance Day
 December 26 - First day of Kwanzaa December 16 - Hanukkah (begins at sundown December 15)
 December 31 - New Year's Eve

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2006

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u>
				www.amanj.org
Bernard C. Haney, Neptune Township, President	(732) 988-5200 extension 248	(732) 988-4259	bhaney@neptunetownship.org	
Vicky Mickiewicz, Dover Township, Secretary	(732) 341-1000 extension 8303	(732) 797-3848	Doverassessor@co.ocean.nj.us	
Dorothy S. Kreitz, Wayne Township, Treasurer	(973) 694-1800 extension 3226	(973) 694-7004	kreitzd@waynetownship.com	
Blackwell Albertson, Evesham Township, Sergeant-at-Arms	(856) 985-4333	(856) 985-3695	assessor@evesham-nj.gov	
Sandra L. Elliott, Mantua Township, Immediate Past President	(856) 468-3898	(856) 468-3671	sellott@mantuatownship.com	
John Lloyd, Esq., Association Attorney	(201) 327-0222	(201) 327-8822	Jrl@rwl-nj.com	

NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS - 2006

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	
Barbara E. Raney, Ocean County, President	(732) 929-2008 extension 4704	(732) 506-5197	braney@co.ocean.nj.us	
Martin W. Lynch, Manchester Township, Vice President	(732) 657-6700 extension 1127	(732) 657-7237	ManchesterAssessor@co.ocean.nj.us	
Linda M. Solakian, Lakewood Township, Secretary	(732) 364-2500 extension 5243	(732) 905-5977	Isolakian@lakewoodtpnj.org	
Thomas G. Glock, Cherry Hill Twp., Treasurer/ I.A.A.O. Rep.	(856) 488-7899	(856) 661-4779	TGlock@CHTownship.com	
J. Stephen Walters, Little Silver Bor., One-Year Delegate - 2006	(732) 842-7039	(732) 842-7459	AHCESSR@aol.com	
Frederick R. Millman, Brick Twp., Two-Year Delegate-2005-2006	(732) 262-1062	(732) 262-9687	brickassessor@co.ocean.nj.us	

NEW JERSEY ASSOCIATION OF COUNTY TAX BOARDS (NJACTB) - 2006

<u>Name and Title</u>	<u>Telephone Number(s)</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u>
				www.njactb.org
Ralph T. Meloro, IV, Morris County, President	(973) 285-6707	(973) 993-9618	Kroggenkamp@co.Morris.nj.us	
Aladar G. Komjathy, Hunterdon County, Vice President	(908) 788-1173 extension 173	(908) 806-4641	AGK@thestewartagency.com	
Melissa D. Pritchett, Warren County, Secretary	(908) 475-6228; (908) 475-6229	(908) 475-6395	PritchettM@njtown.net	
Carol M. Dennis, Sussex County, Treasurer	(973) 579-0975; (973) 579-0973	(973) 579-0977	Carolmdennis@earthlink.net	
Athan (Tom) Efsthathiou, Jr., Hunterdon County, Parliamentarian	(908) 788-1173 extension 173	(908) 806-4641	taxboard@co.hunterdon.nj.us	
Matthew S. Clark, Monmouth County, Website Information	(732) 431-7402	(732) 409-4890	Mclark@co.monmouth.nj.us	
William L. Linville, Somerset County, Education Chairman	(908) 541-5701	(908) 685-0956	linville@co.somerset.nj.us	

TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (TCTANJ) - 2006

	<u>www.tctanj.org</u>	<u>E-Mail Address</u>
Internet Website:		
Executive Director:	Vincent A. Belluscio, Jr.	executivedirector@tctanj.org
President:	Randy W. Bahr, Montgomery Township	rbahr@twp.montgomery.nj.us
1 st Vice President:	Nancy L. Nichols, Roselle Park Borough	nnichols@patmedia.net
2 nd Vice President:	Michael W. Campbell, Jackson Township	taxcollector@jacksontwnpj.net
3 rd Vice President:	Ronald W. Zilinski, Hillsborough Township	rzilinski@hillsborough-nj.org
Treasurer:	Elizabeth Higgins, Harrison Town	bhiggins@townofharrison.com
Corresponding Secretary:	Dale Mathews, Bloomingdale Borough	taxoffice@bloomingdalenj.org
Recording Secretary:	Jo Anne R. Lambusta, Brick Township	bricktax@hotmail.com
Sergeant-at-Arms:	Veronica M. Gitto, Woodlynne Borough	roni250@juno.com
Chaplain:	Arlene Ehehalt, Roxbury Township	EhehaltA@roxburynj.us
Membership Services Director:	Jeanne K. Decker	jeannekdecker@aol.com
General Counsel:	Keith A. Bonchi, Esq.	

GFOA OF NEW JERSEY - 2006

<u>E-Mail Address</u>	<u>Website</u>
	www.gfoanj.org
conti@gfoa.org	
Michael F. Conti, Executive Director, GFOA	
PO Box 2018	
Clifton, NJ 07015-2018	
(973) 778-1070; (973) 778-0270 (fax)	
Ronald J. Angelo, C.M.F.O., President	
Treasurer, C.F.O., Summit City	
GFOA President through September 2006	
512 Springfield Avenue	
Summit, NJ 07901	
(908) 277-9424; (908) 273-2977 (fax)	

January 2007

DECEMBER						
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FEBRUARY						
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18	19	20	21	22	23	24
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jan. 3 - FM 11 - LQ 18 - NM 25 - FQ	ASSESSORS - REMINDER For information concerning Continuing Education courses, contact Judy Miller at (609) 943-9918 or Holly Reinson at (609) 633-8435. Fifty (50) credits in a five-year cycle; thirty (30) credits in a three-year cycle. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Internet Website: http://www.state.nj.us/treasury/taxation/lpt/localtax.htm	ASSESSORS - REMINDERS -Earn Continuing Education credits throughout 2007 -Process SR-1A's promptly, accurately -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of the governing body and County Assessors' Association -Process building permits, new property record cards, added assessments, OPRA Requests	ASSESSORS - REMINDER Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to <i>Fair and Equitable</i> , IAAO's monthly member magazine. <i>IAAO/IPTI Journal of Property Tax Assessment and Administration</i> is IAAO's quarterly journal. http://www.iaao.org			
	NEW YEAR'S DAY 1 1/364	2 2/363	3 3/362	4 4/361	5 5/360	6 6/359
7 7/358	8 8/357	9 9/356	10 10/355	11 11/354	12 12/353	13 13/352
14 14/351	MARTIN LUTHER KING, JR.'S BIRTHDAY 15 15/350	16 16/349	17 17/348	18 18/347	19 19/346	20 20/345
21 21/344	22 22/343	23 23/342	24 24/341	25 25/340	26 26/339	27 27/338
28 28/337	29 29/336	30 30/335	31 31/334		COLLECTORS, FINANCE OFFICERS, CLERKS - REMINDERS -Idle funds invested? -Property tax deductions on searches? -Farmland Assessment exemptions on searches? -County Association dues paid? -State Association dues paid? -Earn 15 Continuing Education credit hours every two years for tax collectors; 30 credit hours every two years for finance officers; 20 credit hours every two years for clerks.	

January 6 - Epiphany

**REMINDERS
COLLECTORS AND FINANCE OFFICERS**

DAILY

- | | |
|---|----------------------|
| ✓ Deposit all money received within forty-eight hours. | N.J.S.A. 40A:5-15 |
| ✓ Open Public Records Act (seven-day response to requests). | R.S. 47:1A-1 et seq. |
| ✓ Destruction of Public Records Law. | R.S. 47:3-15 et seq. |
| ✓ Issue tax searches within fifteen days. | R.S. 54:5-18 |
| ✓ As needed, payment by municipality of school monies to Treasurer of School Funds. | R.S. 54:4-75 |

MONTHLY

DATES

N.J.S.A.

- | | | |
|-------------------------------|---|-----------|
| Upon receipt
of Statement | Reconcile bank statements for all accounts. | |
| 1 st | Collector's report. | 54:4-73 |
| 1 st (on or about) | File monthly report of Treasurer of School Funds. | 18A:17-36 |
| 7 th (after) | Federal Withholding tax deposited; Form 501, depending on payroll cycle | |
| 10 th (by) | CFO's monthly statement of appropriations and expenditures. | |
| 10 th (by) | Pension fund employee deduction monthly remittances to State:
Police and Firefighters' Retirement System, Public Employees Retirement System,
Teacher's Pension and Annuity Fund. | |
| 15 th (after) | Federal Withholding tax deposited; Form 501, depending on payroll cycle. | |
| 22 nd (after) | Federal Withholding tax deposited; Form 501, depending on payroll cycle. | |
| 24 th (by) | New Jersey Health Benefit Fund monthly remittances; municipality and schools. | |
| 28 th (after) | Federal Withholding tax deposited; Form 501, depending on payroll cycle. | |
| End | Detailed monthly statement for all petty cash expenditures. | 40A:5-21 |

QUARTERLY
April, July, October, January

15 th	Social Security quarterly report to State of New Jersey, O.A.S.I.
End	Public Employees Retirement System, Police and Firefighters' Retirement System and Teachers' Pension and Annuity Fund quarterly report.
End (by)	Unemployment Reports.

AS NECESSARY/UNSCHEDULED EVENTS

- ✓ Notify governing body of note and bond sale results.
- ✓ File Supplemental Debt Statement with Director of DLGS with introduction of bond ordinances.
- ✓ Secondary market disclosure of SEC Rule 15c2-12 of material events reflecting on debt obligations.

TREASURER OF SCHOOL FUNDS
School Aid Payments via Automated Clearing House (ACH)

8 th and 22 nd – September through June	State formula aid deposit.
Weekly	FICA payments.
1 st of the month (December-June)	Preschool Expansion Aid.
1 st of the month (September-June)	Additional Abbott v Burke Aid (Abbott districts only).
1 st of the month (September-June)	Non-public Elementary and Secondary Education Auxiliary Services.
Varies by District	Debt service.

2006 PROPERTY ADMINISTRATION WORK CALENDAR

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PROPERTY ADMINISTRATION
PO BOX 251
TRENTON, NJ 08695-0251

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DIVISION OF LOCAL GOVERNMENT SERVICES

Co-Editor: Marc P. Pfeiffer, Deputy Director

THE 2006 WORK CALENDAR IS ALSO AVAILABLE ON OUR INTERNET WEBSITE:

<http://www.state.nj.us/treasury/taxation/lpt/localtax.htm>